



CITY OF BROOKS

BYLAW NO. 19/08

A BYLAW OF THE CITY OF BROOKS IN THE PROVINCE OF ALBERTA TO PREPARE SUPPLEMENTARY ASSESSMENT AND VALUATION OF PROPERTIES AS SHOWN ON THE SUPPLEMENTARY ASSESSMENT ROLL OF THE MUNICIPALITY FOR THE YEAR 2019.

WHEREAS, Section 313(1) of the *Municipal Government Act*, RSA 2000, c. M-26 and regulations as amended, allows a Council to pass a Bylaw authorizing supplementary assessments to be prepared for the purpose of imposing a tax under Part 10 of the Act in the same year;

AND WHEREAS, Section 314 of the *Municipal Government Act*, RSA 2000, c. M-26 and regulations as amended, authorizes the assessor of the City of Brooks to prepare supplementary assessments during the taxation year 2019 for improvements that are:

- a) completed or begin to operate in the year;
- b) occupied during all or any part of the year; or,
- c) moved into the City of Brooks during the year and not taxed in that year by another municipality.

NOW THEREFORE, the Council of the City of Brooks, in the Province of Alberta, hereby enacts as follows:

1. That the municipal assessor is hereby authorized to prepare assessments and value each property for supplementary assessment for the taxation year 2019 excepting:
 - a) Those properties not to be assessed and valued in accordance with Section 313(4) of the *Municipal Government Act*.

Read a first time this 4th day of February, 2019.

Read a second time this 4th day of February, 2019.

Read a third time and adopted this 4th day of February, 2019.

Mayor

Chief Administrative Officer